

EXHIBIT C

DELPHI CORPORATION, *ET AL.*

**SUMMARY OF SERVICES RENDERED
BY HOWARD & HOWARD ATTORNEYS, P.C. AS INTELLECTUAL
PROPERTY COUNSEL TO DEBTORS FOR WHICH PAYMENT IS SOUGHT
IN THIS FEBRUARY 1, 2007 THROUGH MAY 31, 2007 COMPENSATION PERIOD**

*The new hourly rate charged because Applicant became an attorney.

Matter	Name	Hourly Rate* †	Total Hours	Total Fees
Business Operations	James R. Yee	\$330.00	3.20	\$1,056.00
Business Operations	David A. Burns	\$245.00	333.60	\$81,732.00
Business Operations	David M. LaPrairie	\$250.00	15.70	\$3,925.00
Business Operations	Samuel J. Haidle	\$250.00	118.70	\$29,675.00
Business Operations	Jeffrey A. Sadowski	\$405.00	1.00	\$405.00
Business Operations	Lisa S. Gretchko	\$325.00	16.80	\$5,460.00
Business Operations	Preston H. Smirman	\$265.00	9.20	\$2,438.00
Business Operations	Christopher S. Andrzejak	\$155.00	4.50	\$697.50
Business Operations	Trent K. English	\$180.00	32.10	\$5,778.00
Business Operations	Lisa M. Muehleck	\$150.00	38.40	\$5,760.00
Business Operations	Matthew Binkowski	\$140.00	59.80	\$8,372.00
Business Operations	Todd A. Pleiness	\$140.00	3.20	\$448.00
Business Operations	Michael G. Shariff	\$165.00	4.30	\$709.50
Business Operations	Brian C. Andress	\$115.00	103.50	\$11,902.50
Business Operations	Michael E. McKee	\$110.00	11.20	\$1,232.00
Business Operations	Christopher M. Francis	* \$140.00	8.40	\$1,176.00
Business Operations	Julie Kapp	\$85.00	24.40	\$2,074.00
Business Operations	Ellen M. Schwab	\$90.00	1.90	\$171.00
Business Operations	Steven J. Kontos	\$100.00	36.90	\$3,690.00
Business Operations	Randall J. Peck	\$75.00	0.20	\$15.00
Business Operations	Kimberlee M. Hersch	\$75.00	0.40	\$30.00
Business Operations	Accounting - Witzak/Hill	\$75.00	14.80	\$1,110.00
Business Operations	Martha S. Sintz	\$125.00	20.10	\$2,512.50
Business Operations	TOTAL			\$170,369.00

†Services rendered during the Compensation Period for every matter number consisted of evaluation of inventions and drafting, filing and prosecuting of numerous patent applications, advice on trademark and copyright issues, and related services required to obtain payment for such services.